

Statement Outlining Results, Risks and Significant Changes in Operations, Personnel and Programs

1. Introduction

This quarterly financial report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. It should be read in conjunction with the [Main Estimates](#) and [Supplementary Estimates](#). This quarterly financial report has not been subject to an external audit or review.

The Administrative Tribunals Support Service of Canada (ATSSC) is responsible for providing support services and facilities to several federal administrative tribunals by way of a single, integrated organization. These services include the specialized services required by each tribunal (e.g., registry, research and analysis, legal and other mandate or case activities specific to each tribunal), as well as internal services (e.g., human resources, financial services, information management and technology, accommodations, security, planning and communications).

Further information on the mandate, roles, responsibilities and programs of the ATSSC can be found in the organization's [2025-26 Departmental Plan](#).

1.1. Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes ATSSC's spending authorities granted by Parliament, and those used by the department consistent with the Main Estimates and Supplementary Estimates for the 2025-2026 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts, or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

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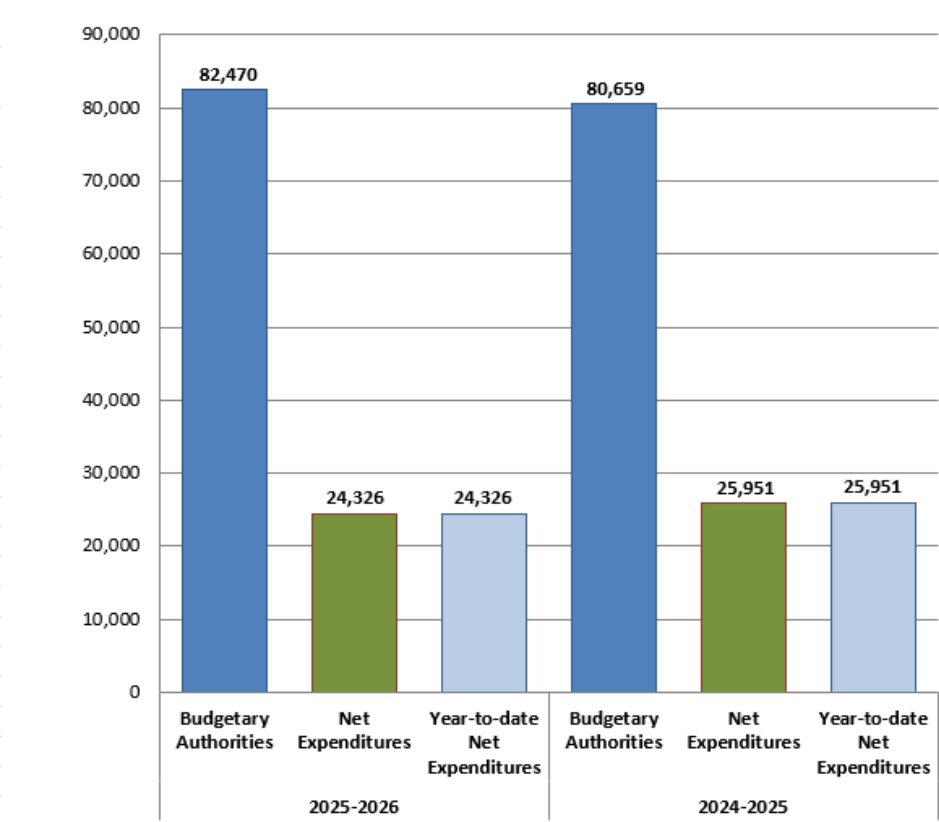
ATSSC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of Fiscal Quarter and Fiscal Year-to-Date Results

This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year, and actual expenditures for the quarter ended June 30, 2025.

The ATSSC’s financial structure is mainly composed of voted budgetary authorities, namely Vote 1—Net Program Expenditures, Vote Netted Revenue (VNR) authority, as well as budgetary statutory authority for contributions to employee benefit plans. The VNR authority gives the ATSSC authority to recover expenditures from the Canada Pension Plan (CPP) and the Employment Insurance (EI) operating accounts. Graph 1 below shows the ATSSC’s budgetary authorities and expenditures for the first quarter of 2025-2026. For more details, refer to the Statement of Authorities table presented in Annex A.

Graph 1: Total authorities available for use and total expenditures for the first quarter (in thousands of dollars)



The ATSSC expended \$24.3 million (29% of total authorities available for use) in the first quarter of 2025-2026. This compares to \$26.0 million (32% of total authorities available for use) in the same quarter of

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2024-2025. The majority of expenditures in the first quarter of 2025-2026 are related to personnel and totaled \$22.3 million (91.8% of gross expenditures). The remaining \$2.0 million is primarily related to professional and special services (mainly informatics services, translation costs and consulting services) and rental costs.

2.1. Significant Changes to Authorities

(Please refer to the Statement of Authorities table presented in Annex A.)

As of June 30, 2025, the net authorities available for use totaled \$82.5 million, an increase of \$1.8 million compared to the prior year. The increase is primarily due to funding received for new initiatives and programs.

2.2. Significant Changes to Expenditures

(Please refer to the Departmental Budgetary Expenditures by Standard Object table presented in Annex B.)

Expenditures for the First Quarter

First quarter gross budgetary expenditures decreased from \$26.0 million in 2024-2025 to \$24.3 million in 2025-2026 mainly due to a decrease in personnel expenditures (\$1.3 million) consisting of a decrease of the contributions to employee benefit plans paid at the quarter end.

3. Risks and Uncertainties

The ATSSC is exposed to a variety of risks in its operating environment that could have a negative effect in achieving its objectives. The ATSSC is monitoring these risks at all management levels through various lenses. This allows management to identify, evaluate and mitigate key risks by implementing risk mitigation strategies, which include the reallocation of resources, if so required.

Meeting the demanding and dynamic workloads of the tribunals it serves is central to the ATSSC's operating context. Tribunal legislative and policy mandates are highly sensitive to external demands and, as a result, tribunals can at times face fluctuations in their caseloads, which can create unpredictable workloads. The ATSSC works closely with tribunals to identify factors that affect caseloads and plan operations and investments accordingly.

4. Significant Changes Related to Operations, Personnel and Programs

As of April 1, 2025, the ATSSC moved to a new three-secretariat structure: the Labour and Human Rights Secretariat, the Economic and Social Justice Secretariat, and the Social Security Tribunal Secretariat. With this change, ATSSC leadership and tribunal Chairpersons can continue the efforts of realignment and optimization of services to improve efficiency while maintaining the quality of services provided to tribunals.

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Approval by Senior Officials

Approved, as required by the *Policy on Financial Management*:

Original signed by

Original signed by

Orlando Da Silva, LSM
Chief Administrator

Stéphane Lavigne, CPA
Director General, Corporate Services and
Chief Financial Officer

Ottawa, Canada.
August 29, 2025

ANNEX A - Statement of Authorities (unaudited)

Fiscal year 2025-2026 (in thousands of dollars)

Authorities available for use	Total available for use for the year ending March 31, 2026 *	Used during the quarter ended June 30, 2025	Year to date used at quarter end
Vote 1 - Net Operating expenditures	68,848	23,191	23,191
Contributions to employee benefit plans	13,622	1,135	1,135
Total Budgetary authorities	82,470	24,326	24,326

*Includes only Authorities available for use and granted by Parliament at quarter end.

Fiscal year 2024-2025 (in thousands of dollars)

Authorities available for use	Total available for use for the year ending March 31, 2025 *	Used during the quarter ended June 30, 2024	Year to date used at quarter end
Vote 1 - Net Operating expenditures	68,646	22,948	22,948
Contributions to employee benefit plans	12,013	3,003	3,003
Total Budgetary authorities	80,659	25,951	25,951

*Includes only Authorities available for use and granted by Parliament at quarter end.

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ANNEX B - Departmental Budgetary Expenditures by Standard Object (unaudited)

Fiscal year 2025-2026 (in thousands of dollars)

Expenditures and Revenues	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year to date used at quarter end
Expenditures: Personnel	102,654	22,321	22,321
Expenditures: Transportation and communications	2,087	243	243
Expenditures: Information	1,436	357	357
Expenditures: Professional and special services	8,839	757	757
Expenditures: Rentals	4,315	525	525
Expenditures: Repair and maintenance	963	11	11
Expenditures: Utilities, materials and supplies	412	13	13
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	1,590	104	104
Expenditures: Other subsidies and payments	0	-5	-5
Total gross budgetary expenditures	122,296	24,326	24,326
Revenues: Canada Pension Plan (CPP)	-21,149	0	0
Revenues: Employment Insurance (EI)	-18,677	0	0
Total Revenues netted against expenditures	-39,826	0	0
Total net budgetary expenditures	82,470	24,326	24,326

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Fiscal year 2024-2025 (in thousands of dollars)

Expenditures and Revenues	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year to date used at quarter end
Expenditures: Personnel	99,061	23,655	23,655
Expenditures: Transportation and communications	1,677	251	251
Expenditures: Information	1,289	179	179
Expenditures: Professional and special services	10,040	809	809
Expenditures: Rentals	4,795	584	584
Expenditures: Repair and maintenance	930	44	44
Expenditures: Utilities, materials and supplies	426	41	41
Expenditures: Acquisition of land, building and works	0	0	0
Expenditures: Acquisition of machinery and equipment	726	395	395
Expenditures: Other subsidies and payments	12	-6	-6
Total gross budgetary expenditures	118,956	25,951	25,951
Revenues: Canada Pension Plan (CPP)	-20,868	0	0
Revenues: Employment Insurance (EI)	-17,429	0	0
Total Revenues netted against expenditures	-38,297	0	0
Total net budgetary expenditures	80,659	25,951	25,951